

## **DEBT SERVICE FUNDS**

**Fire and Rescue Fund** – to account for payment of bonds issued for fire and rescue equipment and facilities.

**Public Facilities Fund** – to account for payment of bonds and certificates of participation issued for construction of the County library, central operations center and human services building.

**Education Debt Redemption Fund** – to account for the receipt and payment of bonds and loans issued for the construction and maintenance of educational facilities.